



**DRAFT ANNUAL BUDGET
OF
NDWEDWE LOCAL MUNICIPALITY
FOR
2020/2021 TO 2022/2023**

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

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ABBREVIATIONS & ACRONYMS

AFS	Annual Financial Statements
BSC	Budget Steering Committee
BTO	Budget & Treasury Office (Finance)
CFO	Chief Financial Officer
DORA	Division of Revenue Act
DORB	Division of Revenue Bill
COGTA	Co-operative Governance & Traditional Affairs
EXCO	Executive Committee
FMG	Financial Management Grant
GDP	Gross Domestic Product
GRAP	Generally Recognised Accounting Practice
HIV/AIDS	Human Immune Deficiency Virus / Acquired Immune Deficiency Syndrome
IDP	Integrated Development Plan
IT	Information Technology
NDW	Ndwedwe Municipality
MANCO	Management Committee
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act 2003 (Act No. 56 of 2003)
MIG	Municipal Infrastructure Grant
MM	Municipal Manager (Accounting Officer)
MPCCs	Multi-Purpose Community Centres
MPRA	Municipal Property Rates Act 2004 (Act No. 6 of 2004)
MSA	Municipal Systems Act 2000 (Act No. 32 of 2000)
MSIG	Municipal Systems Improvement Grant
MTREF	Medium Term Revenue & Expenditure Forecast
MV	Market Value
NT	National Treasury
PPP	Public-Private Partnerships
PSI	Public Service Infrastructure
PT	Provincial Treasury
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
VAT	Value-Added Tax

PART 1 – ANNUAL BUDGET

1.1 MAYOR’S REPORT

The Mayor’s report will be presented by the Mayor at Council.

1.2 COUNCIL RESOLUTIONS

The following resolutions approving the 2020/2021 – 2022/2023 MTREF are submitted to Council for consideration and adjusted where necessary:

1. **THAT** in terms of Section 16(1) and (2) of the Municipal Finance Management Act, 56 of 2003: -
The Draft Annual Budget of the municipality for the financial year 2020/2021; and indicative allocations for the two projected outer years 2021/2022 and 2022/2023; and the multi – year and single year capital appropriations be approved as set out in budget table A1 to A10
2. **THAT** the draft Tariff of charges for the 2020/2021 financial year be approved and adopted.
3. **THAT** Council approves the draft budget related policies with effect from 01 July 2020.
4. **THAT** the following measurable performance indicator for revenue collections be set:
Property rates income: the minimum collection rate of 80%
5. **THAT** in terms of the priority in the execution of the capital budget, priority should first be given to all projects that have been rolled over of which are primarily grant funded.
6. **THAT** any savings on the capital budget to be retained and not transferred to any other vote to ensure that the municipal financial sustainability is maintained.

1.3 EXECUTIVE SUMMARY

1.3.1 Background

Section 16 (1) of the Municipal Finance Management Act no 56 of 2003 indicates that, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. Subsection (2) further states that in order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

As such the Council is presented with the Draft Annual Budget for 2020/2021 MTREF in compliance with Section 16 (1) and (2) of the MFMA and Municipal Budget & Reporting Regulations.

1.3.2 Discussion

The application of sound financial management principles for the compilation of the municipality's financial plan is vital and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all municipalities. The municipality business and service delivery priorities were reviewed as part of this year's planning and budget process where appropriate funds were transferred from low to high priority programmes so as to maintain sound financial stewardship.

A critical review was also undertaken of expenditures on non-core and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by customers. Furthermore, the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring people lead government.

The budget/IDP process will be conducted according to the budget timetable approved by the council in August 2019. This ensures compliance with the MFMA and subsequent circulars in the preparation and approval of 2020/2021 draft budget / IDP. The Budget and Medium Term Revenue and Expenditure Framework (MTREF) was also prepared taking cognizance of the contents of the Municipal Finance management act No 56 of 2003, circular No. 98, circular No 98 and the MFMA budget formats Guide received from National Treasury.

The main challenges experienced during the compilation of the 2020/2021 MTREF can be summarized as follows:

- Slow pace of Town development and proclamation thereof,
- High number of poorly maintained community access roads or non-existent at all.
- Substantial need of community assets e.g. Sports fields and Community Halls.
- The perpetual increase of Eskom electricity supply hence cost of supplying water supply by District Council also increases which subsequently affect the municipal cost for electricity and water.
- The need to increase municipal fleet and replace the current fleet in order to meet minimum service delivery standards.
- Maintain an adequate balance filling of the vacant posts and budget percentage of salaries against overall budget to ensure the municipality is in compliance with the National Treasury Salary bill norm.
- The high prevalent of indigent households within Ndwedwe Local Municipality.
- Inability of the municipality to generate its own revenue base.
- Producing a balanced, credible and funded budget taking into account realistically anticipated revenues under these on-going difficulties in the national and local economy;
- The need to re-prioritise projects and expenditure within the existing resource envelop given the cash flow realities and declining cash position of the municipality;

The Ndwedwe Municipality's Medium Term Revenue Expenditure Framework complies with all legal requirements which are as follows:

- The Constitution 1996 (Act No. 108 of 1996),
- The Local Government: Transition Act 1993 (Act No. 209 of 1993),
- The Municipal Systems Act no 32 of 2000 and regulation,
- The Municipal Finance Management Act 56 of 2003 and regulation,
- The Municipal Structures Act 1998 (Act No. 117 of 1998),
- Municipal Budget & Reporting Regulations issued by NT,
- MFMA Circulars published by NT and
- Division of Revenue Act

The municipality is consistent with the 2019/2020 budget; the 2020/2021 budget focuses on the priorities of Council as outlined in the IDP. There are listed below:

- Basic Service Delivery
- Municipal Institutional Development and Transformation
- Local Economic Development (LED)
- Municipal Financial Viability and Management
- Good Governance and Public Participation
- Safe and Secure Environment
- Spatial Analysis
- Environmental Management

The following budget principles and guidelines directly informed the compilation of the 2020/2021 draft MTREF:

- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI.
- The fixed operational cost and contracted services expenditure to take presiding in the allocation of available budget.
- This budget is zero based
- Zero-based budgeting is defined as a process where every department function is reviewed comprehensively and each expenditure must be approved, rather than increased
- It requires the budget request to be justified in complete detail by each department rather than just increasing its expenditure from the previous year.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2020/2021 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2020/2021 MTREF

KZN293 Ndwedwe - Table A4 Budgeted Financial Performance (revenue and expenditure)					
Description	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Total Revenue (excluding capital transfers and contributions)	184 548	184 946	196 654	208 408	218 038
Total Expenditure	184 438	184 879	196 587	205 094	214 658
Surplus/(Deficit)	111	67	67	3 314	3 379
Transfers and subsidies - capital	29 809	29 809	29 630	31 938	33 628
Surplus/(Deficit) for the year	29 920	29 876	29 697	35 252	37 007

Total operating revenue is expected to grow by 6 per cent or R11,7 million for the 2020/2021 financial year when compared to the 2019/2020 Adjusted Budget. For the two outer years, operational revenue will increase by 6 and 5 per cent respectively, equating to a total revenue growth of R33, 1million over the MTREF when compared to the 2019/2020 financial year.

Total operating expenditure for the 2020/2021 financial year is expected to increase by R11,7 million or 6 per cent when compared to the 2019/2020 Adjusted Budget. Operational expenditure is expected to increase by R8, 5million and 9, 6million respectively for the two outer years.

The municipality is planning to invest R78, 9million in 2020/2021 financial year toward municipal asset with the majority of it to be directed to road infrastructure and building of the municipal offices in trying to deal with the office space that is faced by the municipality.

Proposed Capital Funding

Vote Description	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funded by:					
National Government	29 809	29 809	29 630	31 938	33 628
Provincial Government					
District Municipality					
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					
Transfers recognised - capital	29 809	29 809	29 630	31 938	33 628
Borrowing					
Internally generated funds	38 025	35 887	49 228	12 860	15 830
Total Capital Funding	67 834	65 696	78 858	44 798	49 458

The above table illustrates the funding model of the capital project, where the larger portion of it will be funded from internal funding and the rest will be funded by the national grant i.e. MIG.

1.3.4 OPERATING BUDGET

1.3.4.1 Operating revenue framework

In order for the municipality to continue with its mandate to provide the quality services to its citizens it must generate the required revenue. Strong revenue management is fundamental to the financial sustainability of every municipality under these tough economic times.

The reality is that some communities within our municipality are still faced with development backlogs and poverty. As a result, the required expenditure to address these challenges will inevitably always exceed the available funding; hence radical choices must be made in relation to tariff increases and balancing expenditure against the realistically anticipated revenue.

The municipality's revenue is directly informed around the following key components:

- The projected revenue is determined, inter alia, by setting tariffs which are not only affordable to the consumers, but also deemed to be fair and realistic.
- National Treasury's guidelines and macroeconomic policy;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and

The following table is a summary of the 2020/2021 MTREF (classified by main revenue source):

Table 3: Summary of revenue classified by main revenue source

KZN293 Ndwedwe - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source										
Property rates	9 041	13 668	13 057	17 566	17 566	17 566	17 566	18 989	19 862	20 776
Service charges - refuse revenue	-	-	-	-	-	-	-	100	105	109
Rental of facilities and equipment	565	641	445	600	555	555	555	605	633	662
Interest earned - external investments	9 790	10 484	9 688	11 000	10 600	10 600	10 600	11 000	11 506	12 035
Interest earned - outstanding debtors	552	695	542	800	800	800	800	800	837	875
Licences and permits			4	5	2	2	2	1	1	1
Transfers and subsidies	113 670	123 236	137 702	153 281	153 281	153 281	153 281	164 601	174 881	182 968
Other revenue	349	112	3 486	496	1 342	1 342	1 342	558	584	611
Gains				800	800	800	800			
Total Revenue (excluding capital transfers and contributions)	133 967	148 837	164 923	184 548	184 946	184 946	184 946	196 654	208 408	218 038

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

The transfer recognised operational revenue forms a significant percentage of the revenue basket for the municipality. In 2020/2021 financial year, the transfer recognised operational revenue is expected to be amount to R164,6 million. Ndwedwe municipality is the grant dependent municipality, however the municipality is in the process of attracting more

investors to come and invest in the municipality which will potentially increase the chances for the municipality to generate its own revenue.

The second largest revenue category for the municipality is property rate followed by the revenue expected from the interest earned on the external investment.

2020/2021 Operating income budget can be summarised as follows

Property rates

- Property rates revenue for 2020/2021 financial year is expected to increase from R17, 6million to R18, 0million when compared to adjusted budget. This R1, 4million or 7, % is attributed to 4.5 per cent increase in line with CPI and 2,5 per cent as a result of the changes in the valuation roll market values of the properties.

Service charges - refuse revenue

- During 2018/2019 financial year, the municipality introduced the waste removal section as a means of generating more revenue, however at the time the negotiation was on going with the local business to introduce the billing for their refuse removal services hence no revenue was budgeted in previous years to be collected from refuse removal.
- In 2020/2021 there were agreements that have been reached with some business with regards to removing their waste hence the R100 thousand has been provided in this financial year as a revenue to be collected from refuse removal.

Rental of Facilities

- Rent from municipal facilities is expected to increase by R50 thousands from R 555 thousands in 2019/2020 to R605 thousands in 2020/2021.
- This increase is attributed to the normal CPI increase, new lease agreements to be signed and renewal of existing leases.

Interest earned – external investments

- Interest earned on external investments is expected to increase from R10,6million to R11 million for 2020/2021. This projected low increase of 4 per cent in this revenue category is attributed to high capital expenditure anticipated in the new financial year as most of the projects planning has commenced to ensure that as soon as the new year kicks off the implementation is also kicks off.
- The previous year's payments trends have also looked in coming up with this budget to ensure that the municipality is anticipating the more realistic budget to ensure the full recognition of the revenue at the end of financial year.

Interest earned - outstanding debtors

- Interest earned - outstanding debtors will remain at R800 thousands for 2020/2021 financial year. The zero changes in this revenue category is attributed to the fact that the municipality has engaged on the programme by appointing the service provider to try and collect all old debts for the municipality hence we anticipating no increase in terms of the interest changed on the outstanding debts in 2020/2021 financial year.

Licences and permits

- Licences and permits budget will decrease by R1 thousand from 2019/2020 adjusted budget to R1 thousands in 2020/2021 financial year. This increase is as a result of changes in the tariff of charges.

Transfers and subsidies

- The 2020/2021 Transfer recognised operational revenue will increase by R11,3 million when compared to 2019/2020 adjusted budget. This is increase is as a result of new grant allocations from National and Provincial government as displayed on the new released DORA.

Other revenue

- Other revenue budget will decrease by R784 thousands in 2020/2021 financial year.
- During the adjustment budget for 2019/2020 financial year the municipality had to increase the budget for insurance refund due to the incident that occurred in the municipality where the insurance refund was expected to be high than the initial budget, however the municipality had to go back to average claim history to come up with the provision for 2020/2021 financial year hence the decrease in this revenue category is anticipated to ensure the full recognition at the end of the financial year.

1.3.4.2 Operating expenditure framework

The Municipality's expenditure framework for the 2020/2021 MTREF is informed by the following budget principles:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash backed reserves to fund any deficit;
- Funding of the budget over the medium term as informed by Section 18 and 19 of the MFMA;
- The capital programs are aligned to addressing the backlogs of municipal infrastructure establishment.
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made.

Tabled 4: The following table is an indicative of the anticipated 2020/2021 operating expenditure by standard classification item: -

KZN293 Ndwedwe - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Expenditure By Type										
Employee related costs	32 507	35 407	48 423	62 105	58 840	58 840	58 840	66 202	69 301	72 617
Remuneration of councillors	11 828	17 011	15 154	15 327	15 327	15 327	15 327	16 247	16 994	17 776
Debt impairment	2 675	2 372	4 377	3 000	3 000	3 000	3 000	2 500	2 615	2 735
Depreciation & asset impairment	18 361	17 760	17 395	21 000	21 000	21 000	21 000	22 000	22 880	23 870
Finance charges	19	117								
Other materials		104						1 040	1 088	1 138
Contracted services	5 173	34 003	40 623	41 658	42 191	42 191	42 191	49 573	51 396	53 823
Transfers and subsidies	-	1 620	19 956	9 491	11 592	11 592	11 592	3 250	3 400	3 556
Other expenditure	59 270	36 103	30 973	31 857	32 929	32 929	32 929	35 774	37 420	39 143
Losses	20	633	418							
Total Expenditure	129 853	145 131	177 319	184 438	184 879	184 879	184 879	196 587	205 094	214 658

In view of the above table it can be noted that the total operating expenditure budget for 2020/2021 MTREF amounts to R196, 6million, a R11, 7million increase from 2019/2020 adjusted budget. For the outer years the budget is estimated to be R205, 1million and R214, 7million respectively.

The components of the operating budget can be explained as follows:

Employee related costs

- Employee related costs is budgeted at R66, 2million for 2020/2021 financial year.
- During the 2019/2020 adjustment budget, the council had to remove some of the delayed budgeted post to fund the then unforeseeable and unavoidable expenditure, such as demand increase in burial services and to fund the increase demand for disaster that affected the municipality during the December and January of 2019/2020 financial year.
- As a result, this increase of R7, 4million when compare to 2019/2020 adjustment budget is attributed to the returning of those budgeted posts into the budget and also the normal increment increase of 6.25 per cent as per SALGA agreement and 2.5 per cent for notch increases for those posts that are still not yet reached the sealing.

Remuneration of councillors

- This line item is budgeted to be R16, 2million for 2020/2021 financial year.
- This budget is aligned to the consideration of determination of upper limits for councillors and office bearers as indicated on circular 99 of MFMA which state that municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act.

Debt impairment

- Debt impairment consist of the debt provision the municipality set aside to take care of the non-payments of the municipal accounts by consumers, although this expenditure is a non cash item, but it informs the total cost associated with rendering of services by the municipality as well as the municipality's realistically anticipated revenue.
- This is in compliance with the GRAP standards. The Bad debts provision has been calculated based on the collection trend of the municipality.

Depreciation & asset impairment

- Depreciation, asset impairment and amortisation budget for 2020/2021 financial year amounts to R22 ,0million. The budget figure is informed by the Fixed Asset policy taking into account the existing fixed assets register and new projects to be implemented in 2020/2021 financial year. Should the anticipated completion of the capital project change, this item will have to be revisited during the adjustment budget.

Contracted services

- This item is budgeted at R49, 6million for upcoming financial year. The increase in this expenditure category is as a result of new programme or projects that will be implemented during the 2020/2021 financial years such as the professional fees for compilation of the business plan for MIG projects to be implemented in the upcoming

years as a well further split of the existing vote to be in line with mSCOA requirements.

Transfers and subsidies

- The 2019/2020 Transfers and subsidies budget amounts to R3, 3million. The decrease of R8, 3million when compared to 2020/2021 financial year is attributed to INEP grant the municipality will be receiving in 2020/2021 financial year hence no internal funding will be used to fund the electrification projects in 2020/2021 financial electricity projects.
- It must be noted that the municipality will continue with electrical projects for the area that still in need for such basic need however due financial contrast faced by the municipality this will be done using the Grant only until the whole municipality is covered with electricity connection but if the circumstances require the council to again utilise its own funding for electrical projects, the council will take the decision and the budget will be brought in.

Other expenditure

- The proposed budget allocation for other expenditure is amounts to R35 ,8million for 2020/2021 financial year.
- The minimum changes in this expenditure item when compared to 2019/2020 adjusted budget is due to the zero based budget approach adopted by the municipality where all votes were treated as zero until management agreed and motivated for a figure hence it resulted to this low increase when compared to adjusted budget.

1.3.4 Capital expenditure of the MTREF

The Capital Budget focuses on the IDP objectives and Ndwedwe infrastructure needs.

Asset Management best practice requires Council to allocate 40% of the capital budget to renew/maintaining the existing assets. Since Ndwedwe Municipality is still growing/developing, all wards still require new infrastructure like roads, sport fields, community halls and creches. Hence only 4% budget that has been set aside for renewing the existing assets. However it is anticipated that in the few years to come the municipality will start to ensure that it sets aside enough budget to ensure that the already existing structure is renewed or maintained.

Table 6: The following table provides a breakdown of budgeted capital expenditure by vote for 2020/2021 financial year:

Vote Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Total Capital Expenditure - Vote	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure - Functional</u>										
<i>Governance and administration</i>	9 559	1 463	2 083	5 645	5 307	5 307	5 307	6 987	5 710	6 600
Executive and council	-	-	-	2 450	2 025	2 025	2 025	950	160	220
Finance and administration	9 559	1 463	2 083	3 195	3 282	3 282	3 282	6 037	5 550	6 380
Internal audit										
<i>Community and public safety</i>	-	77	4 531	1 750	1 385	1 385	1 385	2 150	200	250
Community and social services	-	77	4 531	1 750	1 385	1 385	1 385	2 150	200	250
Sport and recreation	-	-	-	-	-	-	-	-	-	-
Public safety										
Housing										
Health										
<i>Economic and environmental services</i>	33 731	52 961	45 947	60 439	59 005	59 005	59 005	69 721	38 888	42 608
Planning and development	-	-	793	1 360	1 655	1 655	1 655	49 780	32 138	33 858
Road transport	33 731	52 961	45 154	59 079	57 350	57 350	57 350	19 941	6 750	8 750
Environmental protection										
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-
Energy sources										
Water management										
Waste water management										
Waste management	-	-	-	-	-	-	-	-	-	-
<i>Other</i>										
Total Capital Expenditure - Functional	43 290	54 501	52 561	67 834	65 696	65 696	65 696	78 858	44 798	49 458

The above table indicates that Ndwedwe municipality has set aside a capital budget of R78, 9million for 2020/2021 financial year with most of the budget allocated to road infrastructure followed by the municipal offices phase two, testing station and community Halls to ensure that the municipality reduces the backlog in terms of such basic developments.

2020/2021 capital budget funding sources

Vote Description	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand					
Funded by:					
National Government	29 809	29 809	29 630	31 938	33 628
Provincial Government					
District Municipality					
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					
Transfers recognised - capital	29 809	29 809	29 630	31 938	33 628
Borrowing					
Internally generated funds	38 025	35 887	49 228	12 860	15 830
Total Capital Funding	67 834	65 696	78 858	44 798	49 458

The above table illustrates the funding model of the capital project, where the larger portion of it will be funded from internal funding and the rest will be funded by the national grant i.e. MIG.

Table 7: The below table indicates the capital budget as per asset class

KZN293 Ndwedwe - Supporting Table SA34a Capital expenditure on new assets by asset class					
Description	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>					
<u>Infrastructure</u>	23 700	23 615	33 330	24 924	28 558
<u>Roads Infrastructure</u>	22 100	22 915	31 030	24 924	28 558
Roads	22 100	22 915	31 030	9 182	9 668
Road Structures			–	12 242	12 890
<u>Storm water Infrastructure</u>	–	–	–	–	–
<u>Electrical Infrastructure</u>	–	500	1 900	–	–
Capital Spares		500	1 900	–	–
Water Supply Infrastructure	200	200	400	–	–
Boreholes	200	200	400	–	–
<u>Sanitation Infrastructure</u>	–	–	–	–	–
Solid Waste Infrastructure	1 400	–	–	–	–
Waste Separation Facilities	1 400				
<u>Rail Infrastructure</u>	–	–	–	–	–
<u>Coastal Infrastructure</u>	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–
<u>Community Assets</u>	25 409	21 822	9 000	13 514	13 570
<u>Community Facilities</u>	15 909	10 622	9 000	13 514	13 570
Halls	7 909	6 622	2 000	13 514	13 570
Testing Stations	8 000	4 000	7 000	–	–
<u>Sport and Recreation Facilities</u>	9 500	11 200	–	–	–
Outdoor Facilities	9 500	11 200			
Capital Spares					
<u>Heritage assets</u>	–	–	–	–	–
<u>Investment properties</u>	–	–	–	–	–
<u>Other assets</u>	5 600	7 848	12 600	–	–
Operational Buildings	5 600	7 548	12 600	–	–
Municipal Offices	5 600	7 548	12 300	–	–
Workshops			300	–	–
Capital Spares					
<u>Housing</u>	–	300	–	–	–
Capital Spares		300			
<u>Biological or Cultivated Assets</u>	–	–	–	–	–
<u>Intangible Assets</u>	–	–	–	–	–
Licences and Rights	–	–	–	–	–
Computer Software and Applications					
<u>Computer Equipment</u>	505	545	620	730	750
Computer Equipment	505	545	620	730	750
<u>Furniture and Office Equipment</u>	1 120	1 582	1 250	630	580
Furniture and Office Equipment	1 120	1 582	1 250	630	580
<u>Machinery and Equipment</u>	6 550	6 553	16 171	–	–
Machinery and Equipment	6 550	6 553	16 171	–	–
<u>Transport Assets</u>	4 950	3 732	5 487	5 000	6 000
Transport Assets	4 950	3 732	5 487	5 000	6 000
<u>Land</u>	–	–	–	–	–
<u>Zoo's, Marine and Non-biological Animals</u>	–	–	–	–	–
Total Capital Expenditure on new assets	67 834	65 696	78 458	44 798	49 458

1.4 ANNUAL BUDGET TABLES

In terms of the Municipal Budget and Reporting Regulations, the 10 primary budget tables, as attached, reflects the 2020/2021 budget and MTREF to be supported by Council and made public for comment.

Budget Table	Synopsis of table
Table A1	High level summary of the municipality's budget, including operating, capital, financial position, cash flow and MFMA funding compliance.
Table A2	Indicative of the budgeted financial performance with regards to revenue and expenditure per standard classification.
Table A3	Indicative of the budgeted financial performance with regards to revenue and expenditure and operating surplus or deficit per municipal vote.
Table A4	Indicative of the budgeted financial performance with regards to revenue by source and expenditure by type.
Table A5	Indicative of the municipality's capital projects in relation to the capital expenditure by municipal vote, capital expenditure by classification, and funding sources. Also included is information pertaining to capital transfers from National and Provincial government. NDW has adopted a multi-year capital budget appropriation.
Table A6	Indicative of the financial position of the municipality.
Table A7	Indicative of the cash and cash equivalent of the municipality over the draft MTREF.
Table A8	Indicative of the Cash Backed Reserves/ Accumulated Surplus. Represents an evaluation of the funding levels by forecasting cash and investments at year end and reconciling the available funding to the liabilities in existence. This is in line with MFMA legislation.
Table A9	Represents the municipal capital allocations to the funding of new assets and renewal of existing assets. This also includes spending on repairs and maintenance.
Table A10	Indicative of the service delivery levels, including backlogs, for each of the main services.

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

2.1.1 Background

Section 53 of the MFMA requires the Mayor to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. To assist the prioritisation and spending plans of Council, the political component has a duty to oversee the budget process. In addition, chapter 2 of MBRR states that the mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of MFMA.

The municipality has a functional Budget Steering Committee (BSC) in place. The BSC monitors financial planning and spending plans, and advises Council accordingly. The BSC also considers all budget-related policies before these are tabled to Council for approval.

Ndwedwe Municipality is required to follow a strict budget process that enables significant participation by the community and all stakeholders. This budget process is governed by the MSA and the MFMA.

The draft 2020/2021 MTREF will be submitted to Provincial and National Treasury immediately after being considered by the council as required by MFMA.

2.1.2 Political oversight

Section 53 of the MFMA requires the Mayor to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. To assist the prioritisation and spending plans of Council, the political component has a duty to oversee the budget process.

The municipality has a functional Budget Steering Committee in place. The BSC monitors financial planning and spending plans, and advises Council accordingly. The BSC also considers all budget-related policies before these are tabled to Council for approval.

2.1.3 Budget-related policies

All budget-related policies were taken into account in developing the draft 2020/2021 MTREF:

2.1.4 Alignment with national & provincial priorities

The MTREF is in line with National and Provincial objectives. The successful alignment of Ndwedwe municipality service delivery priorities, as captured in its IDP, with these objectives is critical in achieving its developmental goals. The MTREF is also formulated in a manner that supports Ndwedwe municipality long-term sustainable growth and development.

The following priorities are National Government's framework to enhance the social, cultural and economic welfare of all South Africans:

- Protect the poor
- Build capacity for long-term growth
- Sustain employment growth
- Maintain sustainable debt level
- Address sector barriers to growth and investment

2.1.5 Key deadlines

The budget time schedule for compilation of the DRAFT MTREF was approved in August 2019, in compliance with the MFMA's requirements.

The budget timetable is necessary to ensure integration between the IDP and the MTREF. It also ensures a balanced budget is tabled to Council for consideration and approval.

2.1.6 Importance of producing a balanced and credible MTREF

A credible MTREF is one that is highly achievable, as it is in line with all agreed service delivery and performance targets. It contains revenue and expenditure projections that are consistent with current and past performance. These projections are also supported by documented evidence of future assumptions. Only activities that are consistent with the revised IDP are funded. This ensures that the IDP remains realistically achievable given Ndwedwe municipality financial constraints. A credible MTREF does not jeopardize financial viability, because it ensures that the financial position is maintained within generally accepted prudent limits and that obligations can be met. It also provides the Head of Department with appropriate levels of delegation sufficient to meet their financial management responsibilities.

It must also be stated that the implementation of mSCOA requires a direct link between the IDP and Budget and it is therefore vital that all stakeholders respect the various timeframes. The nature of the process results in subsequent delays should any one of the components be delayed.

2.1.7 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in March) a time schedule that sets out the process to revise the IDP and prepare the budget.

August 2019 – Joint strategic planning session of the Financial Services Management team and the Budget Office. Aim: to assess Council's 2018/2019 Financial Statements and current year's (2019/2020) revised results and capacity, to determine the impact on future strategies and budgets;

September 2019 – Issuing of the 2020/2021 Medium Term Revenue and Expenditure Framework (MTREF) guideline memorandum and budget policy document addressing various budget assumptions, internal budget processes, policies and requirements in terms of the Municipal Budgeting and Reporting Regulations etc.;

24 January 2020 - Council considered the 2019/2020 Mid-year Assessment Review Report;
01 to 20 February 2020 – Provincial Treasury's 2019/2020 Mid-year Budget and Performance Assessment visit;

28 February 2020 – Council considered the 2019/2020 Adjusted Budget;

31 March 2020 - Tabling in Council of the Draft 2020/2021 IDP and 2020/2021 MTREF for public consultation;

April 2020 – Public consultation;

6 May 2020 - Closing date for written comments;

7 to 18 May 2020 – finalisation of the 2020/2021 IDP and 2020/2021 MTREF, taking into consideration comments received from the public, comments, from National Treasury, and updated information from the most recent Division of Revenue Act and financial framework; and,

29 May 2020 - Adopting of the 2020/2021 MTREF before Council for consideration and approval.

There have been no significant deviations from the key dates set out in the Budget Time Schedule adopted by Council as at to date. However, the Covid -19 might affect the planned budget process for 2020/2021 financial year as Consequently the municipal will follow all

guides line which will be issued by the National treasury with regards to the way forward in ensuring that the 2020/2021 budget process plan is achievable.

2.1.8 IDP and Service Delivery and Budget Implementation Plan

Integrated Development Planning (IDP) is an approach to planning that involves the entire municipality and its citizens in finding the best solutions to achieve good long-term development.

Through the IDP, Government priorities are translated in our strategic framework and escalated to Strategic Goals, Strategic Objectives, Strategies, Key Performance indicators, which are then further developed into programs and projects. This directly informs the municipal Service Delivery and Budget Implementation Plan. This fair alignment between IDP and Government priorities is confirmed through our budgeting, which takes into serious consideration the strategic objectives when budgeting.

With the compilation of the 2020/2021 MTREF, each department/function had to review the business plan process, including the setting of priorities and targets after reviewing the mid-year and second quarter performance against the 2019/2020 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.9 Financial Modeling and Key Planning Drivers

As part of the compilation of the 2020/2021 MTREF, extensive financial modeling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2020/2021 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Performance trends
- The approved 2019/2020 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities

- The need for tariff increases versus the ability of the community to pay for service
- Improved and sustainable service delivery

2.1.10 Community Consultation

The 2020/2021 MTREF that will be tabled before Council on 31st March 2020 will be presented to the community for consultation.

An insert will be included in the newspapers highlighting the Tabled 2020/2021 Medium Term Revenue and Expenditure Framework (MTREF) thereby inviting comments from the public and other stakeholders.

Furthermore, the Executive Committee will approve a schedule of public meetings to be held at various locations to provide an opportunity for the public to comment on the budget.

A meeting with AmaKhosi and their members of traditional council will also be scheduled in order to strengthen Council's relationship with traditional leaders.

The administrative planning process also took into consideration the cluster approach that was used in the previous years' budget public participation. The advantage and benefit for the use of clusters is that it creates a shared sense of belonging amongst the citizens as well as an understanding of the diverse issues and needs amongst the community of the municipality.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Integrated Development Plan (IDP) is a strategic document that clearly outlines the municipality's development objectives and provides a policy framework that guides management in decision making related to budgeting and planning. It can also be described as the approach to planning that involves the entire municipality and its citizens in finding the best solutions to achieve good long-term development.

The draft 2020/2021 MTREF is linked to the IDP as the review was an aligned process of the budget as per the budget timetable as approved by council in August 2019. This has translated to the plan of the municipality for the year, which is the service delivery and budget implementation plan.

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The IDP drives the strategic development of the Municipality. The Municipality's budget is fully influenced by the strategic objectives identified in the IDP. The service delivery budget implementation plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets. The performance of the Municipality is tabled in its Annual report.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National Spatial Development Perspective (NSDP) and

- The National Priority Outcomes.

Refer to table SA4, SA5, SA6 and SA7 which highlights the IDP's five strategic objectives for the 2020/2021 MTREF and further planning refinements that have directly informed the compilation of the budget:

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

A municipality's Performance Management System is a mechanism to monitor, review and improve the implementation of its IDP and monitor progress made in achieving set goals as stipulated in the IDP. Effective service delivery relies on the IDP, effective utilisation of scarce resources and the PMS system.

The IDP is developed in conjunction with the community and a realistic budget and is reviewed annually. The IDP will consider, inter alia: -

- Existing conditions, problems and resources available for development
- Economic and social development needs of the community
- It sets a framework for land use, infrastructure and services.

The Service Delivery and Budget Implementation Plan is the tool used to align the budget to the IDP. The focus of the SDBIP is both Financial and non-financial measurable performance objectives in the form of service delivery targets.

The municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The municipality targets, monitors, assess and reviews organizational performance which in turn is directly linked to individual employees' performance. At this stage performance management applies to Section 57 employees and the municipality intends to cascade it to junior employees.

An organisation scorecard is developed after taking into consideration the aspects as indicated/highlighted in the IDP and SDBIP. This scorecard will be used to monitor the performance of the Municipality.

2.4 OVERVIEW OF BUDGET RELATED POLICIES

The Ndwedwe municipalities budgeting process is guided and governed by relevant legislation, frameworks strategies and budget related policies.

2.4.1 Rates Policy

The Rates Policy applies to all currently rated properties and also covers exemptions, rebates and reductions. This policy ensures that all new rates are tabled to Council for approval, before being implemented. The Rates Policy is in line with MPRA.

2.4.2 Credit Control & Debt Collection Policy

The Credit Control & Debt Collection Policy, adopted by Council, focuses on all outstanding debt and aims to promote a culture of good payment habits amongst debtors. Debtors have a responsibility towards the payment of their accounts. This policy implements an appropriate, innovative system of debt collection, which is also cost-effective. The aim of this policy is to ensure that debt is collected in the shortest possible time, without any interference in the process, thereby reducing all municipal debt.

The Credit Control & Debt Collection Policy ensures a sensitive, transparent and equitable approach to debt recovery. It prescribes methods to effectively and efficiently deal with those who default on payments, whilst taking indigent consumers into consideration and keeping costs to a minimum.

2.4.3 Indigent Policy

The objective of the Indigent Policy is to ensure the following: -

- The provision of basic services to indigent households in a manner that is sustainable, within the financial and administrative capacity of the Council.
- To provide procedures and guidelines for the subsidisation of basic service charges to its indigent households, using Council's budgetary provisions, according to prescribed guidelines.

2.4.4 Tariff Policy

In terms of Section 74 of the Local Government Municipal Systems Act 2000, a municipal Council must adopt and implement a Tariff Policy. The Tariff Policy is the policy for levying fees; rates or taxes for the municipal services provided by Ndwedwe Municipality. Tariff

calculations are based on the nature of the service provided and treat all users of municipal services equally, by ensuring that consumers pay in proportion to the amount of services consumed.

This policy covers the Tariff Determination Process and also the Classification and Pricing Strategies of Services. It highlights the fact that all proposed tariffs are presented to the community of Ndwedwe Municipality during the Council's consultation process in respect of the MTREF. The aims of this policy are:

- To promote local economic development' growth and competitiveness
- To cater for the indigent households whilst keeping rates affordable
- To ensure financial sustainability of service delivery

2.4.5 Cash Management & Investment Policy

In terms of Section 13 (2) of the MFMA, a municipality must adopt a policy dealing with cash management and investments. The Investment & Cash Management Policy ensures that all investments are made in an effective and efficient manner and generate the best return for the municipality. This policy ensures that all investments made take into account the preservation and safety of the principal and appropriate liquidity.

2.4.7 Supply Chain Management Policy

A municipality is required in terms of Section 111 of the MFMA to develop and implement a Supply Chain Management Policy. The comprehensive Supply Chain Management Policy governs, inter alia, the procurement of goods and services; disposal of goods and selecting contractors to aid the Municipality in service delivery.

2.4.8 Virement Policy

The Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA. The municipality will introduce this policy for 2019/2020 financial year.

2.4.9 Budget Policy

The Budget Policy sets out the principles followed by municipality in drafting the MTREF. This policy covers the responsibilities of the Mayor; the MM; the CFO and other senior managers in preparing the MTREF. The operating and capital budget; budget funding;

budget transfers; unavoidable expenditure and the budget preparation process are covered extensively.

2.4.10 Funding & Reserve's Policy

The Funding & Reserves Policy is aimed at ensuring that the municipality procures sufficient and cost-effective funding to achieve its capital expenditure objectives in an optimum manner. This policy must be adhered to in the procurement of funding, whilst considering the maturity profile of municipalities assets and liabilities.

This policy sets out the assumptions and methodology for estimating:

- Revenue;
- Revenue that will not be collected;
- Proceeds from the disposal of assets;
- Funds to be set aside in Reserves (excluding Reserves held in order to comply with GRAP Standards)

2.4.11 Asset Management Policy

The Fixed Asset Management Policy governs the acquisition, utilisation, control, maintenance and disposal of assets. This policy ensures that assets are managed in an economical, effective and efficient manner throughout their life cycles, to achieve the maximum level of service.

2.4.12 Leave Management Policy

The purpose of this policy is to regulate the taking of leave by employees of Ndwedwe Local Municipality, having regard to the relevant statutory provisions regarding leave and the relevant Collective Agreement insofar as it relates to leave.

2.4.13 Disposal Policy

The purpose of this policy is to provide for an effective system for the disposal or letting of assets no longer needed, including unserviceable, redundant or obsolete assets. This disposal system is subject to sections 14 and 90 of the Municipal Finance Management Act (56, 2003).

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

In the compilation of the draft MTREF, the following influencing factors were taken into account:

Normal inflationary increases and economic pressures, especially

- Higher fuel prices.
- Consumer Price Index inflations – impacting the general tariff increases levelled by the municipality.
- Higher unemployment rate –
- Global Economic status – thus hindering the consumer's ability to timeously settle debt. A conservative approach is used for projecting revenue.

Zero-based budgeting for 2020/2021

- Zero-based budgeting is defined as a process where every Business Unit function is reviewed comprehensively and each expenditure must be approved, rather than increased.
- It requires the budget request to be justified in complete detail by each Department rather than just increasing its expenditure from the previous year.

The budgeted figure includes the normal increase of 7% in terms of existing salary agreement for (filled and vacant posts) plus 2.5% in relation to notch for those employees still qualify for notch increases.

2.5.1 Significant External Factors

- Slow economic growth in our country
- High unemployment rates
- Increasing fuel prices
- Significant fluctuations in gold, platinum and coal minerals
- Currency fluctuations
- GDP estimates for the duration of the final MTREF

2.5.2 Basis and Methodology for Forecasting Budget Projections

In terms of Chapter 4, Section 16, of the MFMA, the operational and capital budgets for the 2020/2021 financial year, and the two subsequent years, attached hereto have been prepared

according to the Municipal Budget and Reporting Regulations as gazetted in Government Gazette No. 32141 published on 17 April 2009.

2.6 OVERVIEW OF BUDGET FUNDING

Section 18 (1) of the MFMA states that the annual budget may only be funded from the following: -

- Realistically anticipated revenue to be collected
- Cash backed accumulated funds from previous years' surplus funds not committed for other purposes, and
- Borrowed funds, but only for the capital budgets

Table 8: Below table indicates the total expenditure for Ndwedwe local municipality

Municipal Expenditure (Capital and Operational)							
Description	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Total Operational Expenditure	184 438	184 879	184 879	184 879	196 587	205 094	214 658
Total Capital Expenditure	67 834	65 696	65 696	65 696	78 858	44 798	49 458
Grand expenditure (Capital and Operational)	252 272	250 576	250 576	250 576	275 445	249 892	264 116

2.6.1 Funding sources

The funding model of the 2020/2021 MTREF is dependent on the following main revenue categories:

Table 9: Funding sources

KZN293 Ndwedwe - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source										
Property rates	9 041	13 668	13 057	17 566	17 566	17 566	17 566	18 989	19 862	20 776
Service charges - refuse revenue	-	-	-	-	-	-	-	100	105	109
Rental of facilities and equipment	565	641	445	600	555	555	555	605	633	662
Interest earned - external investments	9 790	10 484	9 688	11 000	10 600	10 600	10 600	11 000	11 506	12 035
Interest earned - outstanding debtors	552	695	542	800	800	800	800	800	837	875
Licences and permits			4	5	2	2	2	1	1	1
Transfers and subsidies	113 670	123 236	137 702	153 281	153 281	153 281	153 281	164 601	174 881	182 968
Other revenue	349	112	3 486	496	1 342	1 342	1 342	558	584	611
Gains				800	800	800	800			
Total Revenue (excluding capital transfers and contributions)	133 967	148 837	164 923	184 548	184 946	184 946	184 946	196 654	208 408	218 038

2.6.2 Tariff of charges

The Tariff of Charges is proposed to be implemented on 01 July 2020. This document provides for major services, and lists minor and miscellaneous tariffs – including the hiring of municipal facilities and town planning. An intensive and rigorous tariff setting process is undertaken to ensure the compilation of a credible and realistic budget.

2.6.3 Investments

Ndwedwe Municipality has funds held in bank deposits, including the depositing of grant funding into ring fenced call deposit accounts in order to improve management of grant funding.

The cash and investments of Ndwedwe municipality currently amount to R116, 9million as at 29 February 2020. It should be noted that these funds are committed as conditional grants or operating funds.

2.6.4 Government grant allocations

National and Provincial Allocations:

The amended DORA allocations that will be granted to Ndwedwe Municipality consist of:

Table 10: National and Provincial Allocations:

Description	2020/21 Medium Term Revenue & Expenditure Framework		
	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Local Government Financial Management Grant	2 800 000.00	3 100 000.00	3 200 000.00
Equitable Share	158 224 000.00	169 850 000.00	179 768 000.00
Provincial Library Grant	924 000.00	975 000.00	-
Community Library Services Grant	893 000.00	956 000.00	-
Integrated National Electrification Grant	10 000 000.00	10 000 000.00	11 000 000.00
Municipal Infrastructure Grant	29 630 000.00	31 938 000.00	33 628 000.00
Expanded Public Works Programme Integrated Grant	1 760 000.00	-	-
Total Grants	204 231 000.00	216 819 000.00	227 596 000.00

All of the above allocations, excluding Equitable Share, are conditional grants. This means that they have been allocated to Ndwedwe Municipality for a specific purpose and may not be used to fund any other expenditure.

Once all conditions are met, these allocations are transferred to the Statement of Financial Performance in order to match the expenditure incurred.

This is in compliance with the relevant GRAP standards. The transfers indicated on the Statement of Financial Performance are, therefore, accounting entries and do not actually represent cash on hand.

2.7 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Grant funding and expenditure is covered in detail in Supporting Tables SA18, SA19 and SA20. However, can be summarized as follows:

Table 11: expenditure on allocations and grant programmes

Description	2020/21 Medium Term Revenue & Expenditure Framework		
	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Local Government Financial Management Grant	2 800 000.00	3 100 000.00	3 200 000.00
Equitable Share	158 224 000.00	169 850 000.00	179 768 000.00
Provincial Library Grant	924 000.00	975 000.00	-
Community Library Services Grant	893 000.00	956 000.00	-
Integrated National Electrification Grant	10 000 000.00	10 000 000.00	11 000 000.00
Municipal Infrastructure Grant	29 630 000.00	31 938 000.00	33 628 000.00
Expanded Public Works Programme Integrated Grant	1 760 000.00	-	-
Total Grants	204 231 000.00	216 819 000.00	227 596 000.00

2.8 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

The budget related to funds made by the municipality amounts to R3,3million which can be explain as follows;

- R650 thousands for external studies assistance for those learners in need of the financial assistance as per municipal study assistance.
- R650 thousands for free basic services (electricity)
- R950 thousands related to Indigent Burial Assistance and,
- R1, million related to "Disaster Management (Emergency Relief)

2.9 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

The budget allocation for employee related cost for municipal staff including councillors amounts to R82, 4million for 2020/2021 MTREF. This amount includes posts as per the current staff establishment as well as 6.25% of salary increment as indicated under executive summary (Employee Related Cost) above and 2.5 per cent applicable to the notch increase for those employees that still within their notches. Below are the supporting tables that indicates how the salaries and allowances are allocated.

Table 12: Councillor and board member allowances and employee benefits

KZN293 Ndwedwe - Supporting Table SA22 Summary councillor and staff benefits									
Summary of Employee and Councillor remuneration	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	8 592	13 383	11 324	11 950	11 950	11 950	12 667	13 250	13 860
Pension and UIF Contributions	398	1 015	617	1 040	1 040	1 040	1 102	1 153	1 206
Medical Aid Contributions	123	421	290	442	442	442	468	490	512
Motor Vehicle Allowance	142	127	128	137	137	137	145	152	159
Cellphone Allowance	792	1 632	1 510	1 623	1 623	1 623	1 721	1 800	1 883
Housing Allowances				-	-	-			
Other benefits and allowances	1 639	2 397	1 286	135	135	135	143	149	156
Sub Total - Councillors	11 686	18 976	15 154	15 327	15 327	15 327	16 247	16 994	17 776
% increase		62.4%	(20.1%)	1.1%	-	-	6.0%	4.6%	4.6%
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	1 561	2 706	2 955	3 718	3 141	3 141	3 686	3 860	4 050
Pension and UIF Contributions	38	91	9	37	11	11	11	11	12
Medical Aid Contributions			102	135	143	143			
Overtime				-	-	-			
Performance Bonus	29			-	-	-	650	680	711
Motor Vehicle Allowance	477	875	1 017	1 245	1 068	1 068	1 215	1 271	1 329
Cellphone Allowance				-	-	-			
Housing Allowances				-	-	-			
Other benefits and allowances		8		650	450	450			
Payments in lieu of leave		425	22	-					
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	2 106	4 104	4 106	5 786	4 814	4 814	5 562	5 822	6 102
% increase		94.9%	0.0%	40.9%	(16.8%)	-	15.5%	4.7%	4.8%
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	21 972	20 786	31 783	40 390	37 244	37 244	43 668	45 712	47 896
Pension and UIF Contributions	3 140	4 193	5 069	6 183	6 493	6 493	7 301	7 642	8 007
Medical Aid Contributions	1 571	1 748	2 006	2 264	2 835	2 835	2 838	2 971	3 114
Overtime	908	1 215	652	660	733	733	495	518	544
Performance Bonus	(29)	2 007		-	-	-			
Motor Vehicle Allowance	777	568	1 253	1 541	1 695	1 695	1 722	1 803	1 891
Cellphone Allowance				-	-	-			
Housing Allowances	187	202	182	215	240	240	240	251	263
Other benefits and allowances	1 615	997	3 372	4 310	3 227	3 227	3 396	3 555	3 726
Payments in lieu of leave		(425)		315	1 034	1 034	540	565	592
Long service awards	260	13		-	-	-			
Post-retirement benefit obligations				440	525	525	440	460	482
Sub Total - Other Municipal Staff	30 401	31 303	44 318	56 319	54 026	54 026	60 641	63 479	66 516
% increase		3.0%	41.6%	27.1%	(4.1%)	-	12.2%	4.7%	4.8%
Total Parent Municipality	44 193	54 383	63 578	77 432	74 167	74 167	82 449	86 295	90 393
		23.1%	16.9%	21.8%	(4.2%)	-	11.2%	4.7%	4.7%
TOTAL SALARY, ALLOWANCES & BENEFITS	44 193	54 383	63 578	77 432	74 167	74 167	82 449	86 295	90 393
% increase		23.1%	16.9%	21.8%	(4.2%)	-	11.2%	4.7%	4.7%
TOTAL MANAGERS AND STAFF	32 507	35 407	48 423	62 105	58 840	58 840	66 202	69 301	72 617

Table 13: Councillor and Senior Managers benefits

KZN293 Ndwedwe - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)						
Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1.				2.
<u>Councillors</u>						
Speaker	679 321	51 741	54 782			785 844
Chief Whip						-
Executive Mayor	906 205	39 855	46 275			992 335
Deputy Executive Mayor	637 763	129 787	46 275			813 825
Executive Committee	2 835 500	340 260	185 101			3 360 861
Total for all other councillors	7 608 563	1 297 020	1 388 261			10 293 844
Total Councillors	12 667 351	1 858 663	1 720 695			16 246 710
<u>Senior Managers of the Municipality</u>						
Municipal Manager (MM)	742 388	1 785	237 945	150 000		1 132 117
Chief Finance Officer	609 539	1 785	195 360	100 000		906 683
Director Technocal Services	577 830	55 693	195 365	100 000		928 888
Director EDP	587 884	22 607	195 365	100 000		905 856
Director Community Services	609 539	21 785	195 360	100 000		926 683
Director Corporate Services	558 965	50 413	195 365	100 000		904 743
Total Senior Managers of the Municipality	3 686 143	154 067	1 214 760	650 000		5 704 971
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	16 353 495	2 012 731	2 935 455	650 000		21 951 680

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 14: Monthly targets for revenue, expenditure

KZN293 Ndwedwe - Supporting Table SA25 Budgeted monthly revenue and expenditure															
Description	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source															
Property rates	15 798	290	290	290	290	290	290	290	290	290	290	290	18 989	19 862	20 776
Service charges - refuse revenue	8	8	8	8	8	8	8	8	8	8	8	8	100	105	109
Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	50	605	633	662
Interest earned - external investments	917	917	917	917	917	917	917	917	917	917	917	917	11 000	11 506	12 035
Interest earned - outstanding debtors	67	67	67	67	67	67	67	67	67	67	67	67	800	837	875
Licences and permits	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Transfers and subsidies	69 218	206	206	206	206	48 019	206	206	45 515	206	206	206	164 601	174 881	182 968
Other revenue	47	47	47	47	47	47	47	47	47	47	47	47	558	584	611
Total Revenue (excluding capital transfers and contributions)	86 105	1 584	1 584	1 584	1 584	49 397	1 584	1 584	46 893	1 584	1 584	1 584	196 654	208 408	218 038
Expenditure By Type															
Employee related costs	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	66 202	69 301	72 617
Remuneration of councillors	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	16 247	16 994	17 776
Debt impairment	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 615	2 735
Depreciation & asset impairment	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	22 000	22 880	23 870
Other materials	87	87	87	87	87	87	87	87	87	87	87	87	1 040	1 088	1 138
Contracted services	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	49 573	51 396	53 823
Transfers and subsidies	271	271	271	271	271	271	271	271	271	271	271	271	3 250	3 400	3 556
Other expenditure	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	35 774	37 420	39 143
Total Expenditure	16 382	16 382	16 382	16 382	16 382	16 382	16 382	16 382	16 382	16 382	16 382	16 382	196 587	205 094	214 658
Surplus/(Deficit)	69 722	(14 798)	(14 798)	(14 798)	(14 798)	33 015	(14 798)	(14 798)	30 511	(14 798)	(14 798)	(14 798)	67	3 314	3 379
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	29 630	31 938	33 628
Transfers and subsidies - capital (in-kind - all)													-	-	-
Surplus/(Deficit)	72 192	(12 329)	(12 329)	(12 329)	(12 329)	35 484	(12 329)	(12 329)	32 980	(12 329)	(12 329)	(12 329)	29 697	35 252	37 007

Table 18: Budget monthly capital expenditure by municipal vote

KZN293 Ndwedwe - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)															
Description	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<u>Single-year expenditure to be appropriated</u>															
Vote 1 - Budget and Treasury Office	21	21	21	21	21	21	21	21	21	21	21	21	250	250	180
Vote 2 - Municipal Managers Office	79	79	79	79	79	79	79	79	79	79	79	79	950	160	220
Vote 3 - Community and Social Services	179	179	179	179	179	179	179	179	179	179	179	179	2 150	200	250
Vote 4 - Corporate Services	482	482	482	482	482	482	482	482	482	482	482	482	5 787	5 300	6 200
Vote 5 - Economic Development and Planning	21	21	21	21	21	21	21	21	21	21	21	21	250	200	230
Vote 6 - Technical Services	5 789	5 789	5 789	5 789	5 789	5 789	5 789	5 789	5 789	5 789	5 789	5 789	69 471	38 688	42 378
Vote 7 - [NAME OF VOTE 7]												-	-	-	-
Vote 8 - [NAME OF VOTE 8]												-	-	-	-
Vote 9 - [NAME OF VOTE 9]												-	-	-	-
Vote 10 - [NAME OF VOTE 10]												-	-	-	-
Vote 11 - [NAME OF VOTE 11]												-	-	-	-
Vote 12 - [NAME OF VOTE 12]												-	-	-	-
Vote 13 - [NAME OF VOTE 13]												-	-	-	-
Vote 14 - [NAME OF VOTE 14]												-	-	-	-
Vote 15 - [NAME OF VOTE 15]												-	-	-	-
Capital single-year expenditure sub-total	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	78 858	44 798	49 458
Total Capital Expenditure	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	78 858	44 798	49 458

Table 19: Budget monthly capital expenditure by functional classification

KZN293 Ndwedwe - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)															
Description	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<u>Capital Expenditure - Functional</u>															
<i>Governance and administration</i>	582	582	582	582	582	582	582	582	582	582	582	582	6 987	5 710	6 600
Executive and council	79	79	79	79	79	79	79	79	79	79	79	79	950	160	220
Finance and administration	503	503	503	503	503	503	503	503	503	503	503	503	6 037	5 550	6 380
Internal audit												-	-	-	-
<i>Community and public safety</i>	179	179	179	179	179	179	179	179	179	179	179	179	2 150	200	250
Community and social services	179	179	179	179	179	179	179	179	179	179	179	179	2 150	200	250
<i>Economic and environmental services</i>	5 810	5 810	5 810	5 810	5 810	5 810	5 810	5 810	5 810	5 810	5 810	5 810	69 721	38 888	42 608
Planning and development	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	49 780	32 138	33 858
Road transport	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	19 941	6 750	8 750
Environmental protection												-	-	-	-
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	78 858	44 798	49 458
<u>Funded by:</u>															
National Government	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	29 630	31 938	33 628
Transfers recognised - capital	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	29 630	31 938	33 628
Borrowing												-	-	-	-
Internally generated funds	4 102	4 102	4 102	4 102	4 102	4 102	4 102	4 102	4 102	4 102	4 102	4 102	49 228	12 860	15 830
Total Capital Funding	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	78 858	44 798	49 458

Table 20: Budget monthly cash flow

KZN293 Ndwedwe - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand															
Cash Receipts By Source													1		
Property rates	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	15 191	15 890	16 621
Service charges - refuse revenue	8	8	8	8	8	8	8	8	8	8	8	8	100	105	109
Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	50	605	633	662
Interest earned - external investments	917	917	917	917	917	917	917	917	917	917	917	917	11 000	11 506	12 035
Licences and permits												1	1	1	1
Transfers and Subsidies - Operational	69 218		1 850			48 019			45 515			-	164 601	174 881	182 968
Other revenue	47	47	47	47	47	47	47	47	47	47	47	47	558	584	611
Cash Receipts by Source	71 506	2 288	4 137	2 288	2 288	50 307	2 288	2 288	47 802	2 288	2 288	2 289	192 056	203 599	213 007
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	11 923					10 000			7 707			-	29 630	31 938	33 628
Total Cash Receipts by Source	83 429	2 288	4 137	2 288	2 288	60 307	2 288	2 288	55 509	2 288	2 288	2 289	221 686	235 537	246 635
Cash Payments by Type															
Employee related costs	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	66 202	69 301	72 617
Remuneration of councillors	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	16 247	16 994	17 776
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-			
Other materials	87	87	87	87	87	87	87	87	87	87	87	87	1 040	1 088	1 138
Contracted services	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	4 131	49 573	51 396	53 823
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and grants - other	271	271	271	271	271	271	271	271	271	271	271	271	3 250	3 400	3 556
Other expenditure	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	35 774	37 420	39 143
Cash Payments by Type	14 341	14 341	14 341	14 341	14 341	14 341	14 341	14 341	14 341	14 341	14 341	14 341	172 087	179 599	188 053
Other Cash Flows/Payments by Type															
Capital assets	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	6 572	78 858	44 798	49 458
Total Cash Payments by Type	20 912	20 912	20 912	20 912	20 912	20 912	20 912	20 912	20 912	20 912	20 912	20 912	250 945	224 397	237 511
NET INCREASE/(DECREASE) IN CASH HELD	62 517	(18 624)	(16 775)	(18 624)	(18 624)	39 394	(18 624)	(18 624)	34 597	(18 624)	(18 624)	(18 623)	(29 259)	11 140	9 124
Cash/cash equivalents at the monthly year beg	81 296	143 813	125 188	108 414	89 790	71 165	110 560	91 936	73 311	107 909	89 285	70 660	81 296	52 037	63 177
Cash/cash equivalents at the monthly year end	143 813	125 188	108 414	89 790	71 165	110 560	91 936	73 311	107 909	89 285	70 660	52 037	52 037	63 177	72 302

2.11 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Ndwedwe Municipality does not have the contracts that are awarded beyond the medium-term revenue and expenditure framework (three years)..

2.12 CAPITAL EXPENDITURE DETAILS

Table 21: The following table present details of the municipality capital expenditure programme,

KZN293 Ndwedwe - Supporting Table SA34a Capital expenditure on new assets by asset class					
Description	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on new assets by Asset Class/Sub-class					
Infrastructure	23 700	23 615	33 330	24 924	28 558
Roads Infrastructure	22 100	22 915	31 030	24 924	28 558
Roads	22 100	22 915	31 030	9 182	9 668
Road Structures			–	12 242	12 890
Storm water Infrastructure	–	–	–	–	–
Electrical Infrastructure	–	500	1 900	–	–
Capital Spares		500	1 900	–	–
Water Supply Infrastructure	200	200	400	–	–
Boreholes	200	200	400	–	–
Sanitation Infrastructure	–	–	–	–	–
Solid Waste Infrastructure	1 400	–	–	–	–
Waste Separation Facilities	1 400				
Rail Infrastructure	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–
Community Assets	25 409	21 822	9 000	13 514	13 570
Community Facilities	15 909	10 622	9 000	13 514	13 570
Halls	7 909	6 622	2 000	13 514	13 570
Testing Stations	8 000	4 000	7 000	–	–
Sport and Recreation Facilities	9 500	11 200	–	–	–
Outdoor Facilities	9 500	11 200			
Capital Spares					
Heritage assets	–	–	–	–	–
Investment properties	–	–	–	–	–
Other assets	5 600	7 848	12 600	–	–
Operational Buildings	5 600	7 548	12 600	–	–
Municipal Offices	5 600	7 548	12 300	–	–
Workshops			300	–	–
Capital Spares					
Housing	–	300	–	–	–
Capital Spares		300			
Biological or Cultivated Assets	–	–	–	–	–
Intangible Assets	–	–	–	–	–
Licences and Rights	–	–	–	–	–
Computer Software and Applications					
Computer Equipment	505	545	620	730	750
Computer Equipment	505	545	620	730	750
Furniture and Office Equipment	1 120	1 582	1 250	630	580
Furniture and Office Equipment	1 120	1 582	1 250	630	580
Machinery and Equipment	6 550	6 553	16 171	–	–
Machinery and Equipment	6 550	6 553	16 171	–	–
Transport Assets	4 950	3 732	5 487	5 000	6 000
Transport Assets	4 950	3 732	5 487	5 000	6 000
Land	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
Total Capital Expenditure on new assets	67 834	65 696	78 458	44 798	49 458

2.13 LEGISLATION COMPLIANCE STATUS

Ndwedwe Municipality Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

IDP

The 2020/2021 IDP review process is currently underway. All comments made by the community and key stakeholders are considered in reviewing the IDP.

In-year reporting

Reporting to Provincial Treasury and National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is also done on monthly basis.

Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

Audit Committee

An Audit Committee has been established and is fully functional.

Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2020/2021 MTREF in May 2020 to be directly aligned and informed by the 2020/2021 MTREF.

Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

MFMA Training

The MFMA training module in electronic format is presented at the Municipality and training is ongoing.



2.14 OTHER SUPPORTING DOCUMENTS

2.15 MUNICIPAL MANAGERS QUALITY CERTIFICATION



MUNICIPAL MANAGERS QUALITY CERTIFICATION



2020/2021 DRAFT ANNUAL BUDGET QUALITY CERTIFICATE

I, MF, Hadebe the Municipal Manager of Ndwedwe local Municipality, hereby certify that the 2020/2021 Draft Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act.

MF Hadebe

The Municipal Manager of Ndwedwe Municipality (KZN 293)

Signature

Date